

 सत्यमेव जयते	<b>राजस्थान राज-पत्र</b> <b>विशेषांक</b>	<b>RAJASTHAN GAZETTE</b> <b>Extraordinary</b>
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भाग 4 (ग)  
उप-खण्ड (II)  
राज्य सरकार तथा अन्य राज्य प्राधिकारियों द्वारा जारी किये गये  
कानूनी आदेश तथा अधिसूचनाएं।

**FINANCE DEPARTMENT**  
**(TAX DIVISION)**  
**NOTIFICATION**  
**Jaipur, July 01, 2019**

**S.O.40** .-In exercise of the powers conferred by section 55 of the Rajasthan Goods and Services Tax Act, 2017 (Act No. 9 of 2017) , the State Government, on the recommendations of the Council, hereby specifies retail outlets established in the departure area of an international airport, beyond the immigration counters, making tax free supply of goods to an outgoing international tourist, as class of persons who shall be entitled to claim refund of applicable state tax paid on inward supply of such goods, subject to the conditions specified in rule 95A of the Rajasthan Goods and Services Tax Rules, 2017.

Explanation.-For the purposes of this notification, the expression “outgoing international tourist” shall mean a person not normally resident in India, who enters India for a stay of not more than six months for legitimate non-immigrant purposes.

2. This notification shall come into force with effect from the 1st day of July, 2019.

**[F.12(46)FD/Tax/2017-Pt.IV-22]**  
**By Order of the Governor,**  
Bishnu Charan Mallick,  
**Joint Secretary to the Government.**